

## STATE BOARD OF EQUALIZATION, PROPERTY AND SPECIAL TAXES DEPARTMENT

ASSESSMENT POLICY AND STANDARDS DIVISION

PO BOX 942879, MIC:64, Sacramento, CA 94279-0064

Exemptions Section: 916-445-3524; Division: 916-445-4982

**WELFARE OR VETERANS' ORGANIZATION EXEMPTION  
ORGANIZATIONAL CLEARANCE CERTIFICATE FINDING SHEET**

DATE:

Organization Name and Mailing Address:

Organization Information:

BOE EX. No.:

Status:

Type:

Corporate I.D. No.:

Fiscal Year:

Under the provisions of section 254.6 of the Revenue and Taxation Code, we have reviewed the Claim for Organizational Clearance Certificate together with other material submitted for the above organization. Our finding is that the requirements of section 214 or section 215.1 and following of the Revenue and Taxation Code, which provide for the welfare or veterans' organization exemption, have "Been Met," "Not Been Met," or your claim was determined to be "Incomplete" as indicated below:

☐ BEEN MET☐ INCOMPLETE☐ NOT BEEN MET

PURPOSE:

☐ A.I.☐ R.N.A.☐ Religious☐ A.A.I.☐ H.N.A.☐ Hospital☐ I.D.☐ S.N.A.☐ Scientific☐ D.C.☐ C.N.A.☐ Charitable☐ N.T.L.☐ N.F.S.☐ N.O.S.

If this finding sheet indicates an Incomplete or Not Been Met finding, you may submit additional information and/or documents in support of your claim. Please submit such documents, along with this finding sheet, to the address listed on the top of this form.

**SEE REVERSE FOR DESCRIPTION OF CODES AND BELOW FOR ADDITIONAL COMMENTS REGARDING THE ORGANIZATION'S FINDING:**

(Please note that the Assessor may not grant a Welfare or Veterans' Organization tax exemption on a claimant's property until the claimant has been issued a valid organizational clearance certificate according to section 254.6 of the Revenue and Taxation Code.)

The claimant may appeal the Board of Equalization staff's finding of ineligibility with the Board within 60 days of the date of mailing of the final notice of ineligibility (form BOE-277-F2). The appeal shall be in writing and shall state specific grounds upon which the appeal is founded. The Board shall conduct a hearing and shall provide written findings to support its decision.

## DESCRIPTION OF CODES

### CODE      INCOMPLETE CLAIM

- A.I.      Endorsed/Certified copy of articles of incorporation, or in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, must be submitted.
- A.A.I.      Endorsed/Certified copy of amendment(s) to articles of incorporation, or in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, must be submitted.
- I.D.      Articles of incorporation, or in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, have no provision for the irrevocable dedication for the property, or the provision for the irrevocable dedication clause is unacceptable. (If applicable, see enclosed general information on organizational documents for acceptable language.)
- D.C.      Articles of incorporation, or in the case of any noncorporate fund or foundation, bylaws, articles of association, constitution, or regulations, have no provision for the dissolution clause, or the provision for the dissolution clause is unacceptable. (If applicable, see enclosed general information on organizational documents for acceptable language.)
- N.T.L.      Welfare: No tax letters under section 23701(d) of the Revenue and Taxation Code or section 501(c)(3) of the Internal Revenue Code of 1954.
- Veterans' Organization: No tax letters under section 23701(f) of the Revenue and Taxation Code or under section 501(c)(4) of the Internal Revenue Code of 1954, or under 501(c)(19) added by Public Law 92-418 in 1972.
- N.F.S.      No financial statement. Need copy of statement of assets and liabilities for the calendar or fiscal year immediately preceding the claim year.
- N.O.S.      No operating statement. Need copy of revenue and expenses for the calendar or fiscal year immediately preceding the claim year.

### REQUIREMENTS NOT BEEN MET

- R.N.A.      Religious purpose of organization not apparent. Claimant must explain in detail the religious aspect of the organization.
- H.N.A.      Hospital purpose of organization not apparent. Claimant must explain in detail the hospital aspect of the organization.
- S.N.A.      Scientific purpose of organization not apparent. Claimant must explain in detail the scientific aspect of the organization.
- C.N.A.      Charitable purpose of organization not apparent. Claimant must explain in detail the charitable aspect of the organization.